

EXHIBIT 32

CERTIFIED TRANSLATION

31 L.P.R.A. § 3498

LAWS OF PUERTO RICO ANNOTATED

Title 31. Civil Code

Subtitle 4. Obligations and Contracts

Part II. Contracts

Chapter 261. Rescission of Contracts

§ 3498 Contracts presumed in fraud of creditors

31 L.P.R.A. § 3498

Contracts by virtue of which the debtor alienates property, without monetary consideration, are presumed to be executed in fraud of creditors.

Alienations for valuable considerations, made by persons against whom a condemnatory judgment, in any instance, has been previously rendered, or a writ of seizure of property has been issued, shall also be presumed fraudulent.

-Civil Code, 1930, Art. 1249.

Source.

Civil Code, 1902, art. 1264; Spanish Civil Code, art. 1.297.



I, Juan E. Segarra, USCCI #06-067/translator, certify that the foregoing is a true and accurate translation, to the best of my abilities, of the document in Spanish which I have seen.